
ABSTRACTS**1. THE EUROPEAN PRICE CORRIDOR BETWEEN SALZBURG (AUSTRIA) AND FREILASSING (GERMANY): THEORY AND EMPIRICAL RESULTS**

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ABSTRACT:

With the elimination of customs borders, and the euro becoming the common currency in more and more countries, the last 15 years in Europe have seen a decrease in the price differences that once existed between countries. Nevertheless, doubt exists in various circles about whether it will be possible to ever achieve universal, Europe-wide pricing. This will be the focus of the following paper. Two empirical studies will be applied to illustrate the indicators showing the actual existence of a European price corridor which – under specific circumstances – can still allow companies to apply country-specific price differentiations.

Keywords: *International marketing, International pricing, Geographical pricing, Price differentiation, Cross-border shopping, Price corridor approach*

2. ECONOMIC ANALYSIS OF HOUSEHOLD FOOD DEMAND IN SOUTHWESTERN NIGERIA

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ABSTRACT

The study examined the household food demand in south-west Nigeria. Data collected from 300 heads of household through a multistage random system techniques were analysed using a Working Leser demand function. In order to deal with zero consumption problem associated with those who did not demand the food items, various single equation models were applied. These include demand equation estimated by Heckman two-step sample selection model (Heckit.). Result showed that Ekiti State had the highest household daily per capita calorie intake and protein intake of 2,676.73 kcal and 70.44g respectively, followed by Ondo State(2,312kcal and 63.53g) and Osun State (2125.15kcal and 57.14g). Result of the Working Leser model showed that all the food commodities were normal goods while only gari and rice were elastic with regard to own-price.

Keywords: *Economics Analysis, Food Demand, Nigeria*

**3. THE IMPLEMENTATION OF ENTERPRISE 2.0 SOLUTIONS:
A CULTURE-ORIENTED ANALYSIS OF THE CRITICAL SUCCESS FACTORS**

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ABSTRACT

Web 2.0 provides opportunities for communication and information, which usually go hand in hand with an increased amount of user interaction. A networked world is creating new types of behavior and a culture of participation. The utilization of Web 2.0 applications in the private sector is commonly adopted and rapidly expanding. This particular paper discusses the implementation of Web 2.0 services in an enterprise context, usually called Enterprise 2.0. A special focus lies on a culture-oriented analysis of the critical success factors of implementation. In particular, the following aspects will be closely examined. 1) The success factors involved in the deployment of Enterprise 2.0 solutions in companies are being

examined. 2) Difficulties, which may arise between employees coming from different cultures, are being analysed. 3) A guideline on how these difficulties may be taken into consideration by an Enterprise 2.0 solution to avoid any culturally rooted problems is given.

Keywords: Enterprise 2.0; Culture; Critical Success Factors; Technology; Organisation, Human Resources

4. THE ECONOMIC IMPACT OF INTER-ORGANIZATIONAL INFORMATION SYSTEMS ON SUPPLIER-MANUFACTURER RELATIONSHIPS: THE INTERACTION OF INDUSTRY STRUCTURE AND IOS DESIGN

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ABSTRACT

An economic model is developed to analyze the impact of supply-chain automation in a manufacturer-supplier setting characterized by heterogeneous, complementary goods. Focusing on the policy the IOS adopts for the collection and disclosure of transaction information, it is shown that in the presence of private cost information on the part of the suppliers an inter-organizational information system (IOS) can reduce the inefficiencies attendant to the manufacturers' coordination of input quantities. Such an outcome increases social welfare, but depends particularly on the IOS capabilities with respect to revealing trading information to suppliers. It is optimal for suppliers to view the output decisions of firms producing complementary goods, but if the IOS reveals information regarding rival firms the outcome is suboptimal for the manufacturers, the suppliers, and society. Implications for IOS design and regulation are discussed.

Keywords: IOS, supplier-manufacturer relationship, asymmetric information, game theory

5. INTERNATIONAL OPPORTUNITY IDENTIFICATION BY ENTREPRENEURS: THE PROCESS AND COGNITIVE DETERMINANTS

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ABSTRACT

The broad research problem explored in this research study is "How do entrepreneurs identify business opportunities internationally?" More specifically, it investigated (1) the process of international opportunity identification (IOI) by entrepreneurs and (2) an entrepreneur's cognitive properties and cognitive activities instrumental to successful IOI. This qualitative study is based on seven case studies of Australian entrepreneurs in manufacturing sector who pursued a traditional 'stages' pathway into international markets. The study identified three stages in the process of IOI and examined the role of serendipity. In terms of cognitive properties, the information-processing mechanisms used in the process of IOI were anchored to an industry context only and were enacted internationally without limitations. In terms of cognitive activities, effective IOI depended on new knowledge acquisition and learning that facilitated establishing a cognitive connection with a target country environment by an entrepreneur. The cognitive connection with a target country environment enabled its correct perception, facilitated comprehending it as an insider and was instrumental in recognising a market opportunity and identifying a business partner. Heuristics and biases-based risk perception was less applicable to the process of opportunity identification internationally than domestically. The most significant risk perceived by entrepreneurs was partnership risk, comprising commercial, relationship, financial and IP risks.

Keywords: International opportunity identification, international entrepreneurship, risk perception

6. DEFENDING THE IDEA OF CRITICAL PERSPECTIVES ON MANAGEMENT AND ORGANIZATION STUDIES: AN EPISTEMOLOGICAL ARGUMENT

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ABSTRACT

In management and organization studies there might seem a linear development and one-way of analyzing organizational realities (e.g. technical, functionalist, contingent perspective). However, since management and organization studies became a scientific field, there are varying alternative and critical approaches in order to cover different aspects of organizations and management applications. This paper aims to defend the necessity of critical perspectives with an epistemological discussion whilst explaining the foundational assumptions such as ideology critique, communicative action, denaturalization, reflexivity, challenging structures of domination and anti-performativity.

Keywords: Management and Organization Studies, Critical Management Studies, Organizational Epistemology

7. HOW TO PRICE A CURRENT ACCOUNT? CONSUMER PERCEPTIONS OF CURRENT BANK ACCOUNT PRICING IN GERMANY

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ABSTRACT

The paper investigates consumer perceptions of price structures for current banking accounts and matches them with their use of banking services. Applying cluster analysis to a sample of 157 German consumers, three user groups are identified: 'Convenience Clients' mainly use offline channels and focus on base fee and interest paid for cash deposits, 'Online Clients' put high emphasis on fees for online transfers and also expect to receive interest for cash deposits, 'Credit Clients' tend to make use of their account's credit allowance and all credit related fee elements tend to be of high importance for them. Implications for banks and future research are suggested.

Keywords: Current Bank Account; Pricing; Cluster Analysis; Germany

8. FOSTERING PRODUCTIVE CROSS-CULTURAL LEARNING IN MANAGEMENT COURSES

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ABSTRACT

The objective of this paper is to provide a theoretical rationale and empirical evidence regarding how knowledge is created in cross-cultural classroom. The authors apply grounded theory to foster cross-cultural learning in small group discussions. The grounded theory of cross-cultural learning was elaborated in one of the authors' earlier research. Subsequently, the research findings of how to make cross-cultural learning productive were used to structure student work in small groups in HRM undergraduate class. The student group represented 14 national cultures and 4 majors. The findings highlight the mechanics of producing assignments which allow each student to lead with his/her unique cultural/professional expertise to the creation of new knowledge in class. This paper contributes to the educational field by means of helping educators understand and facilitate knowledge creation in cross-cultural student groups.

Keywords: *Cross-Cultural Learning, Management Education, Grounded Theory*

9. CARBON EFFICIENT INDEX AND COMPANY'S VALUE IN BRAZIL

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ABSTRACT

In the whole world, stocks, commodities, terms, futures are negotiated under the most distinct financial and farming and raising products. However, The true concern about the free emission of CO₂ is not really known in the world economy, causing, this way, the increase in the so called and already known greenhouse effect. The Carbon Credits (CC) or Certified Emission Reduction (CERs) are certificates issued by companies when they reduce the carbon emission of the Greenhouse effect gases (GEE). A company that buys those carbon credits is directly financing projects which reduce the harmful consequences of the greenhouse effect. And, in order to increase the credibility of this trade, the stock exchanges are creating the so-called Carbon Index for the market of open companies as a whole aiming to amplify the transparency of the information and attitude disclosure of each company in the taskwork of reducing those GEEs. This research aims to compare the market value of Brazilian companies and the valorization of the ICO₂ indexes (Brazil) and the Carbon Index (Nyse) and it also shows there are evidences that the ICO₂ index has offered conditions to maximize the market value of the Brazilian companies, confirming the hypothesis raised in the research and meeting its goal. The data pointed to a valorization above 9% in just a two-month period and it did not take into account large-sized companies which did not constitute the sample of the first theoretical portfolio of the index.

Keywords: *Carbon Index, capital markets, valuation*

10. IMPAIRMENT OF GOODWILL AND ITS FISCAL TREATMENT: MORE TROUBLE FOR THE PORTUGUESE FIRMS AND TAX COURTS?

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ABSTRACT

Goodwill often arises in the context of acquisitions. Its accounting treatment poses several complex questions. However, given that impairment losses in goodwill are based on forecasts of diminishing future

benefits, the Portuguese tax authorities tried to restrict the deduction of such accounting charges, given its nature of estimates. This paper analyzes potential sources of litigation between Portuguese tax payers and tax authorities, and concludes that the corporate income tax code, and related legislation, could have adopted a less complex solution to deal with the impairment losses in goodwill. The present legislation can be a source of lawsuits that will slow even more the, already overburdened, tax courts.

Keywords: Goodwill; corporate tax; impairment charges

11. COST FLOWS CLARIFIED: THREE STAGES TO INTRODUCING INVENTORY ACCOUNTING FOR MANUFACTURING

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ABSTRACT

This article's contribution is to highlight the differences in the presentation of manufacturing cost flows among five leading managerial and cost accounting textbooks, and to propose a single model that has been effective in easing students' grasp of those cost flows, along with a set of learning objectives for that model.

Keywords: flows of costs in manufacturing companies, schedules of costs, Bloom's taxonomy, redesigning the learning objectives

12. AVAILABILITY AND OVERCONFIDENCE BIASES: A STUDY OVER BRAZILIAN SMALL COMPANIES

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ABSTRACT

Behavior finance considers psychological aspects of the human being in the study of economics and finance. This paper tried to infer the existence of availability and overconfidence biases among a sample of entrepreneurs and students. The results were supportive to the existence of the previous biases and we also report a negative correlation among them.

Keywords: Availability, Overconfidence, Biases

13. GROUP TUTORING IN ACCOUNTING: A PHENOMENOLOGICAL APPROACH

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ABSTRACT

The traditional tutoring method of the academic thesis is controlled by a set of prearranged meetings between a single instructor and one or two students. In such a setting, dialogue and directives upon the subject matter is carried out, to a great extent, in isolation. In the traditional approach instructors appear as a "master" who knows what is required from the students to reach a typical academic thesis. The

modernized manuals and writings that prescribe the tutoring activities added two instructive dimensions to the traditional approach, namely, psychological and institutional dimensions (see, e.g., Frenckner 1986; Hagman 1994; Cook 1980). The objective was to change the traditional tutoring method. The inclusion of these dimensions helped the pedagogical view of tutoring to be theoretically improved. However, observation of the current tutoring practices shows that inclusions of these instructive dimensions could not substantially support that tutoring in accounting be shifted from the traditional framework. The purpose of this study has been to reflect on the practice of group tutoring (PGT) designed to increase social interaction and reduce the problem of isolation embodied in the current approach of tutoring. A phenomenological view point is applied to approach, to observe, and to conceptualize social engagement in the practice of group tutoring in the field of accounting.

Some of the findings are that the approach of group tutoring helps the increase of knowledge interaction, facilitates social relationship and dialogue among the students and teachers, improve the students' performance beyond their individual capabilities, and enhances students' and teachers' engagement in searching after practical accounting knowledge related to the basis of the community of professional accountants.

Keywords: *Phenomenological approach, Social interaction, Team tutoring*

14. THE RELATIONSHIP BETWEEN SHARIA'H COMPLIANCE AND SUSTAINABLE SOCIALLY RESPONSIBLE FINANCIAL SERVICE PRACTICES

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ABSTRACT

The concept of the social responsibility (CSR) has been suggested to be consistent with an Islamic view of society. Indeed values and principles that have been central to Islam since the time of the holy prophet Mohammad (peace and Blessings be upon him). May serve as a foundation for concept of corporate social responsibility (CSR) similar to those in the western society.
